

Congress of the United States
House of Representatives
Washington, DC 20515–0545

February 12, 2021

The Honorable Richard E. Neal
Chairman
Committee on Ways and Means
U.S. House of Representatives
Washington, DC 20515

Dear Chairman Neal:

We write to request that the Committee eliminate the unfair treatment of different household and parenting relationships in the expanded Child Tax Credit included in the COVID-19 package. There is no discount in the costs and economic hardships of raising a child for single parents or guardians, as opposed to married couples. The bills should use the same income threshold for married and single parents of \$150,000 adjusted gross income. This change would avoid imposing a discriminatory single parent penalty that is counter to the purposes of this legislation.

President Biden and Vice President Harris’s “Build Back Better” Economic Recovery Plan provided the foundation of the bill that the House of Representatives is currently drafting. In the Build Back Better plan, the President and Vice President identify “four great national challenges” that the plan seeks to address. These include 1) “the burden of care[giving] for working parents, especially women” and 2) “the tragic costs of systemic racism.”¹

Ending the historical, unfair treatment of single parents in our tax code would immediately increase the assistance targeted to solo caregivers, 81 percent of whom are women² and 66 percent of whom are Black.³ Child care makes up a significant portion of the cost of raising a

¹ “Build Back Better, Joe Biden’s Jobs and Economic Recovery Plan for Working Families” at: <https://joebiden.com/build-back-better/>

² Gretchen Livingston, “The Changing Profile of Unmarried Parents,” *Pew Research Center* (April 2018) at: <https://www.pewresearch.org/social-trends/2018/04/25/the-changing-profile-of-unmarried-parents/>

³ “American Community Survey Data,” *United States Census Bureau* at: <https://www.census.gov/programs-surveys/acs/data.html>

child. From birth through age 17, a child's care averages over two hundred thousand dollars.⁴ In single parent households, the family's only wage earner must assume the full child care cost—on top of providing 100 percent of the income necessary to support the family and performing 100 percent of housework. The economic strain this puts on solo caregivers cannot be overstated. As data collected by the Consumer Bankruptcy Project illustrates, “Unmarried mothers with minor children are substantially more likely to find themselves in bankruptcy than women who have no children at home or couples who have two adults to share the burden of earning an income and caring for children.”⁵

COVID-19 has only heightened these financial pressures, particularly for women. Due to school and child care closures, women have been forced to cut their work hours four to five times more than fathers.⁶ On top of shouldering the majority of child care and remote learning responsibilities,⁷ women dominate the industries that have been hit the hardest by COVID-19.⁸ Over 2 million women have been pushed out of the labor force since the beginning of the pandemic.⁹ Women of color have borne the brunt of these pandemic-related job losses. While the unemployment rate among white women fell to 5.1 percent in January 2021, it rose to 8.5 percent for Black women and 8.8 percent for Latinas.¹⁰

A progressive tax code should not take more from or provide less to single parents, particularly during an economic crisis that has disproportionately hurt women and women of color. Eliminating the single parent penalty in the COVID-19 relief package would most faithfully and equitably fulfill our promise to “Build Back Better” and deliver help where it is needed most. We appreciate the Committee's attention to this matter and ongoing work to deliver urgently needed assistance to the American people.

⁴ “Parents, save up: It costs this much to raise a kid,” *Associated Press* (January 2017) at: <https://www.cbsnews.com/news/cost-of-raising-a-child-parents-save-up/>

⁵ Elizabeth Warren, “Bankrupt Children,” *Minnesota Law Review* (May 2002) at: http://ssrn.com/abstract_id=332420

⁶ Caitlyn Collins, Liana Christin Landivar, Leah Ruppanner, and William J. Scarborough, “COVID-19 and the Gender gap in work hours,” *Feminist Frontiers* (July 2020) at: <https://onlinelibrary.wiley.com/doi/full/10.1111/gwao.12506>

⁷ “The number of women with child care-related absences in any month more than doubled from 2019 to 2020. Women accounted for 84% of all workers who missed work in the average month last year due to child care issues -- a five-year high.” Matt Wynn, “Child care problems skyrocketed under COVID. Women paid the price,” *USA Today* (January 2021) at: <https://www.usatoday.com/story/news/investigations/2021/01/29/coronavirus-childcare-burden-fell-womens-shoulders/4279673001/>

⁸ Diana Boesch and Shilpa Phadke, “When Women Lose All the Jobs: Essential Actions for a Gender-Equitable Recovery,” *Center for American Progress* (February 2021) at: <https://www.americanprogress.org/issues/women/reports/2021/02/01/495209/women-lose-jobs-essential-actions-gender-equitable-recovery/>

⁹ Claire Ewing-Nelson, “All of the Jobs Lost in December Were Women's Jobs,” *National Women's Law Center* (January 2021) at: <https://nwl.org/wp-content/uploads/2021/01/December-Jobs-Day.pdf>

¹⁰ Maria Aspan, “Nearly 80% of the 346,000 workers who vanished from the U.S. labor force in January are women,” *Fortune* (February 2021) at: <https://fortune.com/2021/02/05/covid-unemployment-rate-january-jobs-report-2021-jobless-job-loss-us-economy-working-women/>

Sincerely,

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Congresswoman Cori Bush

Congressman Jerrold Nadler

Congresswoman Sara Jacobs

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Congresswoman Eleanor Holmes Norton

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